



Trustees' Financial Summary

FY2015-16

Submit ID: 0291-61844369

14 Fergus County

0291 Winifred K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Ann Econom **Phone #:** (406) 462-5420

(Signature)

(Date)

Chair, Board of Trustees: Gordon Wichman

(Signature)

(Date)

County Superintendant Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
004	AAON Investment	LOCAL	2013-2014	
006	Indirect Cost pool	STATE	2015-2016	
015	Vo-ed Agricluture 76	LOCAL	2015-2016	
536	Vo Ed Family & Consumer Science	STATE	2014-2015	State
555	Title I - Schoolwide	FEDERAL	2014-2015	Federal
561	Services for Significant Needs Students	STATE	2015-2016	State
612	Vo Ed Carl Perkins Basic Grant	FEDERAL	2015-2016	84.048A
636	Vo Ed Family & Consumer Science	STATE	2015-2016	State
655	Title I - Schoolwide	FEDERAL	2015-2016	Federal
694	Vo Ed Agriculture	STATE	15-16	State
843	Rural Low Income (Title VI-B-2)	FEDERAL	2014-2015	84.358B

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	164,357.25	42,580.68	109,283.36	9,735.63
02	Taxes Receivable - Real and Personal (120-149)	17,646.98	848.22	1,257.71	
03	Taxes Receivable - Protested (150-159)			0.01	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	182,004.23	43,428.90	110,541.08	9,735.63
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	17,646.98	848.22	1,257.72	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	164,357.25	42,580.68	109,283.36	9,735.63
52	TOTAL FUND BALANCE/EQUITY	164,357.25	42,580.68	109,283.36	9,735.63
53	TOTAL LIABILITIES AND FUND BALANCE	182,004.23	43,428.90	110,541.08	9,735.63

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,983.06	117,267.15	95,421.83	
02	Taxes Receivable - Real and Personal (120-149)	85.71			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			13,889.93	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,068.77	117,267.15	109,311.76	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	85.71			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,983.06	117,267.15	109,311.76	
52	TOTAL FUND BALANCE/EQUITY	6,983.06	117,267.15	109,311.76	
53	TOTAL LIABILITIES AND FUND BALANCE	7,068.77	117,267.15	109,311.76	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,960.93		19,048.97	7,437.70
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,252.20			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,213.13		19,048.97	7,437.70
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,213.13		19,048.97	7,437.70
52	TOTAL FUND BALANCE/EQUITY	11,213.13		19,048.97	7,437.70
53	TOTAL LIABILITIES AND FUND BALANCE	11,213.13		19,048.97	7,437.70

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	110,763.07	35,375.50		
02	Taxes Receivable - Real and Personal (120-149)	611.02	0.09		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	111,374.09	35,375.59		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	611.02			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	110,763.07	35,375.59		
52	TOTAL FUND BALANCE/EQUITY	110,763.07	35,375.59		
53	TOTAL LIABILITIES AND FUND BALANCE	111,374.09	35,375.59		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,453.63	362,980.50		
02	Taxes Receivable - Real and Personal (120-149)		1,322.62		
03	Taxes Receivable - Protested (150-159)		0.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	6,453.63	364,303.13		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,322.63		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,453.63	362,980.50		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	6,453.63	362,980.50		
53	TOTAL LIABILITIES AND FUND BALANCE	6,453.63	364,303.13		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,909.89	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			6,909.89	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			6,909.89	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			6,909.89	
53	TOTAL LIABILITIES AND FUND BALANCE			6,909.89	

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,866.96		51,343.58	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,866.96		51,343.58	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	2,866.96		51,343.58	
52	TOTAL FUND BALANCE/EQUITY	2,866.96		51,343.58	
53	TOTAL LIABILITIES AND FUND BALANCE	2,866.96		51,343.58	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,714.15	70,716.06		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	39,714.15	70,716.06		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	39,714.15	70,716.06		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	39,714.15	70,716.06		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	39,714.15	70,716.06		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	222,028.58	246,129.50
1112	District Levy - Personal Property	12,725.18	13,085.28
1114	District Levy - Pers Prop/Mobile Homes	1,518.86	5,535.16
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	16,370.53	5,915.58
1190	Penalties and Interest on Taxes	2,318.54	1,113.46
1510	Interest Earnings	1,127.00	1,372.56
3110	Direct State Aid	450,015.59	481,285.04
3111	Quality Educator	42,022.19	41,648.83
3112	At Risk Student	4,009.43	3,808.03
3113	Indian Education For All	2,040.00	2,150.64
3114	American Indian Achievement Gap	600.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	16,079.41	16,314.65
3116	Data For Achievement	1,500.00	2,060.00
3118	Natural Resource Development	3,206.88	5,403.19
3120	State Guaranteed Tax Base Aid	171,292.62	209,957.66
3444	State School Block Grant	92,156.48	92,156.48
3445	State Combined Fund School Block Grant	6,392.86	0.00
3446	SB96 Block Grant Reimbursement	22,201.45	0.00
3460	Montana Oil and Gas Tax	1,859.41	309.69
4800	Federal Revenue in Lieu of Taxes	1,061.83	300.87
6100	Material Prior Period Revenue Adjustments	10.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,070,537.39	1,129,161.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	423,505.58	410,266.52
			2XX	Personal Services - Employee Benefits	84,919.20	85,095.56
			3XX	Purchased Professional and Technical Services	2,565.80	0.00
			4XX	Purchased Property Services	160.00	1,235.90
			5XX	Other Purchased Services	763.36	3,066.92
			6XX	Supplies and Materials	41,199.59	39,226.70
			810	Dues and Fees	9,982.99	10,341.50
			8XX	Other Expenditures	4,488.26	2,953.05
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	20,911.08	25,648.80
			2XX	Personal Services - Employee Benefits	114.52	145.40

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	136.81	171.73
			810 Dues and Fees	0.00	125.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	42,117.00	42,747.96
			2XX Personal Services - Employee Benefits	230.64	242.34
			6XX Supplies and Materials	506.31	910.83
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	66,997.60	74,206.02
			2XX Personal Services - Employee Benefits	7,167.40	1,048.79
			3XX Purchased Professional and Technical Services	1,994.44	229.44
			4XX Purchased Property Services	1,950.00	4,600.00
			5XX Other Purchased Services	23,935.31	23,402.08
			6XX Supplies and Materials	4,295.60	2,005.80
			810 Dues and Fees	1,175.25	595.96
			8XX Other Expenditures	11,119.07	12,533.24
		25XX Support Services - Business			
			1XX Personal Services - Salaries	34,576.20	35,520.53
			2XX Personal Services - Employee Benefits	189.36	200.75
			5XX Other Purchased Services	909.82	1,233.32
			6XX Supplies and Materials	584.06	870.21
			810 Dues and Fees	555.00	230.00
			8XX Other Expenditures	2,650.00	2,650.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	45,393.01	47,420.16
			2XX Personal Services - Employee Benefits	3,045.74	3,282.54
			4XX Purchased Property Services	43,615.88	46,175.15
			5XX Other Purchased Services	0.00	26.60
			6XX Supplies and Materials	15,851.44	29,935.47
			7XX Property and Equipment Acquisition	8,471.19	32,589.00
			810 Dues and Fees	31.00	0.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	290.00	50.00
			6XX Supplies and Materials	3,138.13	434.32
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	47,219.74	69,951.24
			2XX Personal Services - Employee Benefits	6,025.90	7,383.69
			3XX Purchased Professional and Technical Services	0.00	325.00
			5XX Other Purchased Services	0.00	47.08
			6XX Supplies and Materials	856.48	3,056.25
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,074.75	3,093.83

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0291 Winifred K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			6XX Supplies and Materials	98.46	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			5XX Other Purchased Services	0.00	166.75	
			6XX Supplies and Materials	0.00	1,409.84	
			810 Dues and Fees	0.00	442.00	
			8XX Other Expenditures	0.00	430.32	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	3,397.85	3,572.42	
			2XX Personal Services - Employee Benefits	224.78	202.64	
			5XX Other Purchased Services	442.44	169.90	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	4,700.85	5,644.37	
			2XX Personal Services - Employee Benefits	25.74	32.04	
			5XX Other Purchased Services	4,457.91	5,912.14	
			6XX Supplies and Materials	2,461.53	1,654.98	
			810 Dues and Fees	1,500.00	1,830.00	
			880 Other Vocational Education Related Costs	57.50	0.00	
			8XX Other Expenditures	0.00	1,505.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	6,230.22	11,437.09	
			2XX Personal Services - Employee Benefits	340.68	606.83	
			5XX Other Purchased Services	0.00	8.99	
			6XX Supplies and Materials	0.00	343.57	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	16,484.58	15,626.11	
			2XX Personal Services - Employee Benefits	98.20	109.11	
			5XX Other Purchased Services	800.00	2,108.61	
			6XX Supplies and Materials	7,015.70	4,297.47	
			810 Dues and Fees	1,825.00	1,725.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	23,905.58	24,991.01	
			2XX Personal Services - Employee Benefits	1,621.46	1,752.31	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	1,350.00	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2015 Value	2016 Value
		9999	Undistributed			
			971	Residual Equity Transfers Out	1,500.00	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,045,251.99</u>	<u>1,115,253.18</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					150,910.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,129,161.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,115,253.18	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	461.57	(4b)	-461.57
					-461.57	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					164,357.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	12,412.02	12,129.56
	1112 District Levy - Personal Property	1,065.56	627.19
	1114 District Levy - Pers Prop/Mobile Homes	97.56	312.65
	1190 Penalties and Interest on Taxes	217.66	55.43
	1510 Interest Earnings	175.92	233.51
	2220 County On-Schedule Trans Reimb	37,991.45	37,079.04
	3210 State On-Schedule Trans Reimb	37,991.46	37,079.07
	3444 State School Block Grant	3,797.39	3,797.39
	3445 State Combined Fund School Block Grant	6,000.00	0.00
	3446 SB96 Block Grant Reimbursement	1,667.04	0.00
	3460 Montana Oil and Gas Tax	109.57	15.20
	4800 Federal Revenue in Lieu of Taxes	63.97	15.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,589.60	91,344.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	883.98	1,925.58
			2XX Personal Services - Employee Benefits	4.84	10.92
		25XX Support Services - Business			
			1XX Personal Services - Salaries	4,132.15	9,937.06
			2XX Personal Services - Employee Benefits	22.62	56.05
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	40,339.50	33,653.40
			2XX Personal Services - Employee Benefits	2,358.22	2,335.14
			4XX Purchased Property Services	16,544.99	5,441.81
			5XX Other Purchased Services	5,676.15	6,672.51
			6XX Supplies and Materials	20,984.15	18,648.21
			810 Dues and Fees	0.00	185.00
			8XX Other Expenditures	693.03	440.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				91,639.63	79,305.68



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0291 Winifred K-12 Schools

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						30,541.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						91,344.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						79,305.68 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,580.68 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,479.55	19,452.34
	1112 District Levy - Personal Property	644.70	937.57
	1114 District Levy - Pers Prop/Mobile Homes	59.88	360.12
	1190 Penalties and Interest on Taxes	71.88	70.32
	1510 Interest Earnings	1,842.47	998.76
	3460 Montana Oil and Gas Tax	74.44	22.06
	4800 Federal Revenue in Lieu of Taxes	42.29	12.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,215.21</u>	<u>21,853.42</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
		7XX	Property and Equipment Acquisition	168,517.22	86,841.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>168,517.22</u>	<u>86,841.59</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	174,271.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,853.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	86,841.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	109,283.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	44.62	41.14
	1611 National School Lunch Program	11,005.57	13,794.90
	1632 Daily Adult Sales	1,740.13	1,872.75
	1900 Other Revenue from Local Sources	48.08	0.00
	3220 State Food Services Match	0.00	196.77
	4550 Federal Child Nutrition	24,793.14	28,775.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37,631.54	44,681.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	354.08	1,860.30
			2XX Personal Services - Employee Benefits	22.99	38.32
			3XX Purchased Professional and Technical Services	878.40	326.40
			4XX Purchased Property Services	566.35	9.96
			5XX Other Purchased Services	0.00	166.75
			6XX Supplies and Materials	37,951.96	39,737.81
			8XX Other Expenditures	561.51	208.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,335.29	42,347.79

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					7,401.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44,681.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					42,347.79	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,735.63	(5)



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0291 Winifred K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	3,839.64	624.79
	1112 District Levy - Personal Property	167.43	56.54
	1114 District Levy - Pers Prop/Mobile Homes	11.92	60.46
	1190 Penalties and Interest on Taxes	5.91	8.29
	1510 Interest Earnings	26.01	53.31
	3447 SB96 Combined Block Grant Reimbursement	3,748.63	0.00
	3460 Montana Oil and Gas Tax	21.93	1.59
	4800 Federal Revenue in Lieu of Taxes	11.41	5.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,832.88</u>	<u>810.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		400.00	1,260.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>400.00</u>	<u>1,260.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					7,432.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					810.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,260.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,983.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	762.35	805.30
	2240 County Retirement Distribution	138,789.96	121,733.19
	6100 Material Prior Period Revenue Adjustments	155.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		139,707.64	122,538.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	69,987.59	73,904.21	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,026.82	3,684.66	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	6,908.85	7,696.07	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,793.79	1,614.69	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	5,519.52	6,634.46	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,796.82	7,513.91	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	6,009.93	4,848.20	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	7,735.27	9,192.94	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	502.54	451.07	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	780.92	881.42	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	853.46	1,791.47	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,128.20	1,456.92	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,607.16	3,868.13	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	122,650.87	123,538.15
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	118,266.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122,538.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	123,538.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	117,267.15	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
004	AAON Investment	
	1530 Net Increase (Decrease) in the Fair Value of Investments	974.55
015	Vo-ed Agriculture 76	
	1510 Interest Earnings	592.54
	1900 Other Revenue from Local Sources	15,006.54
	1910 Rentals	2,582.00
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	726.00
	6100 Material Prior Period Revenue Adjustments	-310.90
555	Title I - Schoolwide	
	4940 Schoolwide Program	1,110.42
561	Services for Significant Needs Students	
	3610 Services for Significant Needs Students	3,400.00
612	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,388.00
636	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	1,926.00
655	Title I - Schoolwide	
	4940 Schoolwide Program	34,332.71
694	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	3,570.00
843	Rural Low Income (Title VI-B-2)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,998.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,296.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
015	Vo-ed Agriculture 76				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			4XX Purchased Property Services		1,378.29
			5XX Other Purchased Services		2,828.08
			6XX Supplies and Materials		11,967.75
			8XX Other Expenditures		1,730.30
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		47,110.84
	015 Subtotal				65,015.26



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
536	Vo Ed Family & Consumer Science				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		347.18
			536 Subtotal		347.18
555	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		966.74
			2XX Personal Services - Employee Benefits		143.68
			555 Subtotal		1,110.42
561	Services for Significant Needs Students				
	361	Services for Significant Needs Students			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,803.38
			2XX Personal Services - Employee Benefits		596.62
			561 Subtotal		3,400.00
612	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		569.36
			6XX Supplies and Materials		818.64
			612 Subtotal		1,388.00
636	Vo Ed Family & Consumer Science				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			5XX Other Purchased Services		1,419.99
			6XX Supplies and Materials		506.01
			636 Subtotal		1,926.00
655	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		22,135.12
			2XX Personal Services - Employee Benefits		3,311.08
			3XX Purchased Professional and Technical Services		4,197.50
			6XX Supplies and Materials		4,688.41
			655 Subtotal		34,332.11



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
694	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			5XX Other Purchased Services		3,469.06
			6XX Supplies and Materials		100.94
			694 Subtotal		3,570.00
843	Rural Low Income (Title VI-B-2)				
	437	Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX	Instruction		
			6XX Supplies and Materials		10,271.92
			8XX Other Expenditures		726.85
			843 Subtotal		10,998.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					122,087.74

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					158,314.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,296.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					122,087.74 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	3,211.46	(4b)	-3,211.46
					-3,211.46 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					109,311.76 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
004 AAON Investment	974.55	0.00	974.55
015 Vo-ed Agriculture 76	18,596.18	65,015.26	-46,419.08
536 Vo Ed Family & Consumer Science	0.00	347.18	-347.18
555 Title I - Schoolwide	1,110.42	1,110.42	0.00
561 Services for Significant Needs Students	3,400.00	3,400.00	0.00
612 Vo Ed Carl Perkins Basic Grant	1,388.00	1,388.00	0.00
636 Vo Ed Family & Consumer Science	1,926.00	1,926.00	0.00
655 Title I - Schoolwide	34,332.71	34,332.11	0.60
694 Vo Ed Agriculture	3,570.00	3,570.00	0.00
843 Rural Low Income (Title VI-B-2)	10,998.77	10,998.77	0.00
Total	76,296.63	122,087.74	-45,791.11



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	75.08	75.86
	1900 Other Revenue from Local Sources	750.00	1,000.00
	3260 State Driver's Education Reimbursement	1,283.25	1,252.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,108.33	2,328.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	2,160.00	2,340.00
			2XX Personal Services - Employee Benefits	11.83	13.31
			6XX Supplies and Materials	89.90	57.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,261.73	2,410.83

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance	11,295.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,328.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,410.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,213.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	62.48	83.99	
	1910 Rentals	10,947.28	15,646.35	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,009.76	15,730.34	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	14,070.25	2,418.93
			5XX Other Purchased Services	22.40	0.00
			6XX Supplies and Materials	5,347.41	1,971.93
			8XX Other Expenditures	1,125.00	480.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				20,565.06	4,870.86

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					8,189.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,730.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,870.86 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,048.97 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	41.46	50.43
	5300 Operating Transfers from Other Funds	1,350.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,391.46	50.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	7,387.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,437.70	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,006.65	8,553.65
	1112 District Levy - Personal Property	715.64	445.09
	1114 District Levy - Pers Prop/Mobile Homes	70.59	227.93
	1190 Penalties and Interest on Taxes	93.18	40.15
	1510 Interest Earnings	797.19	750.51
	3281 State Technology Aid	1,024.07	1,053.67
	3460 Montana Oil and Gas Tax	79.86	10.81
	4800 Federal Revenue in Lieu of Taxes	46.52	11.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,833.70	11,093.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			1XX Personal Services - Salaries	11,536.56	9,781.88
			2XX Personal Services - Employee Benefits	63.17	55.18
			4XX Purchased Property Services	1,245.20	0.00
			6XX Supplies and Materials	9,674.46	95.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,519.39	9,932.62

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	109,602.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,093.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,932.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	110,763.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	156.50	194.58
	3445 State Combined Fund School Block Grant	0.00	12,392.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		156.50	12,587.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						22,788.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,587.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,375.59 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	44.03	43.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>44.03</u>	<u>43.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					6,409.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					43.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,453.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	19,045.10	18,485.87
	1112 District Levy - Personal Property	1,326.34	961.45
	1114 District Levy - Pers Prop/Mobile Homes	119.88	482.65
	1190 Penalties and Interest on Taxes	183.88	85.19
	1510 Interest Earnings	2,256.97	2,380.28
	3460 Montana Oil and Gas Tax	148.91	23.31
	4800 Federal Revenue in Lieu of Taxes	84.60	24.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23,165.68</u>	<u>22,443.25</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					340,537.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,443.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					362,980.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	42.81	32.92
	9710 Residual Equity Transfers In	1,500.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,542.81</u>	<u>4,032.92</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	3,415.75	2,652.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,415.75</u>	<u>2,652.81</u>

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	5,529.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,032.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,652.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,909.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.56	19.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19.56</u>	<u>19.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					2,847.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,866.96 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	69,700.91	82,547.60
	6100 Material Prior Period Revenue Adjustments	-54.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>69,646.71</u>	<u>82,547.60</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	69,775.43	87,720.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>69,775.43</u>	<u>87,720.49</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	56,516.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82,547.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	87,720.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	51,343.58	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	33,068.00	26,357.96
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	466,311.55	377,396.24
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	28,591.67	12,178.85
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	1,245.63	1,205.12
XX	XXX	26XX	41X Energy Utility Services	23,529.85	24,240.88
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	92,424.11	47,110.84
XX	XXX	4XXX	73X Major Equipment-New	98,696.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	400.00	1,260.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,271.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,271.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,090.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,990.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	83,857.09
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	69,951.24	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,383.69	0.00	0.00	0.00	0.00
280	1XXX	3XX	325.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	47.08	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,056.25	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,093.83	0.00	0.00	0.00	0.00
Totals			83,857.09	0.00	0.00	0.00	0.00

83,857.09

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	34,351.00	0.00	0.00	0.00	34,351.00
Land Improvements	39,607.00	0.00	0.00	0.00	39,607.00
Buildings	1,708,797.80	0.00	239,230.95	0.00	1,948,028.75
Machinery and Equipment	847,766.10	0.00	119,430.59	0.00	967,196.69
Totals at Historical Cost	2,630,521.90	0.00	358,661.54	0.00	2,989,183.44
Depreciation					
Improvement Accum	38,637.50	0.00	969.50	0.00	39,607.00
Building Accum	630,337.70	0.00	40,362.39	0.00	670,700.09
Machinery and Equipment Accum	405,593.27	0.00	77,493.69	0.00	483,086.96
Total Accumulated Depreciation	1,074,568.47	0.00	118,825.58	0.00	1,193,394.05
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,555,953.43	0.00	239,835.96	0.00	1,795,789.39

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	7,294.62	0.00	0.00
General Administration (23XX)	675.00	0.00	0.00
Operations and Maintenance (26XX)	2,092.40	0.00	0.00
Transportation (27XX)	66,702.16	0.00	0.00
Food Service (31XX)	729.51	0.00	0.00
Unallocated	41,331.79	0.00	0.00
Total Depreciation for FY2016	118,825.48	0.00	0.00

*** Has comment.

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0291 Winifred K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	34,750.85	1,817.43	0.00	0.00	36,568.28	0.00	36,568.28
Total Governmental Activity							
Non-bond Long-Term Liabilities	34,750.85	1,817.43	0.00	0.00	36,568.28	0.00	36,568.28

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0291-61844369

14 Fergus County

0291 Winifred K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	128,184.12	19,383.17	0.00	147,567.29
Net Pension - TRS	707,910.00	73,647.00	0.00	781,557.00